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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BREWER

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1. COMPUTATION OF E.P.S. RATES

| | | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|----|--|-------|-------|--------------|--------------|---------|
| 9 | ATTENDING PUPILS (APRIL 2011) | 681 | 283 | 964 | 727 | 1,691 |
| 10 | ATTENDING PUPILS (OCTOBER 2011) | 655 | 290 | 945 | 720 | 1,665 |
| 11 | AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011 | 668.0 | 286.5 | 954.5 (57%) | 723.5 (43%) | 1,678.0 |

| 12 | Position | K-5 | 6-8 | 9-12 | = | E.P.S. FTE | / | Actual FTE | = | Ratio | X | EPS Tot Salary | = | Elementary Salary | Secondary Salary |
|----|-----------------|-------------|-------------|-------------|---|---------------|---|---------------|---|-------|---|-------------------|---|----------------------|---------------------|
| A. | TEACHERS | 39.3 (17:1) | 17.9 (16:1) | 48.2 (15:1) | = | 105.4 | / | 104.2 | = | 1.01 | X | 5482,031 | = | 3156,005 | 2380,846 |
| B. | GUIDANCE | 1.9 (350:1) | 0.8 (350:1) | 2.9 (250:1) | = | 5.6 | / | 6.0 | = | .93 | X | 306,166 | = | 162,298 | 122,436 |
| C. | LIBRARIANS | 0.8 (800:1) | 0.4 (800:1) | 0.9 (800:1) | = | 2.1 | / | 1.9 | = | 1.11 | X | 117,950 | = | 74,627 | 56,298 |
| D. | HEALTH | 0.8 (800:1) | 0.4 (800:1) | 0.9 (800:1) | = | 2.1 | / | 2.0 | = | 1.05 | X | 97,542 | = | 58,379 | 44,040 |
| E. | EDUCATION TECHS | 6.7 (100:1) | 2.9 (100:1) | 2.9 (250:1) | = | 12.5 | / | 5.0 | = | 2.50 | X | 99,228 | = | 141,400 | 106,670 |
| F. | LIBRARY TECHS | 1.3 (500:1) | 0.6 (500:1) | 1.4 (500:1) | = | 3.3 | / | 1.0 | = | 3.30 | X | 17,810 | = | 33,501 | 25,272 |
| G. | CLERICAL | 3.3 (200:1) | 1.4 (200:1) | 3.6 (200:1) | = | 8.3 | / | 10.5 | = | .79 | X | 335,468 | = | 151,061 | 113,959 |
| H. | SCHOOL ADMIN. | 2.2 (305:1) | 0.9 (305:1) | 2.3 (315:1) | = | 5.4 | / | 4.0 | = | 1.35 | X | 342,904 | = | 263,864 | 199,056 |

| 13 | Other Support Costs (Per Pupil) | K-8 | 9-12 | | Elementary | Secondary |
|----|----------------------------------|-------|-------|--|------------|-----------|
| A. | Substitute Teachers -1/2 Day | 37 | 37 | | 35,317 | 26,770 |
| B. | Supplies and Equipment | 346 | 478 | | 330,257 | 345,833 |
| C. | Professional Development | 59 | 59 | | 56,316 | 42,687 |
| D. | Instructional Leadership Support | 24 | 24 | | 22,908 | 17,364 |
| E. | Co- and Extra-Curricular Student | 34 | 114 | | 32,453 | 82,479 |
| F. | System Administration/Support | 220 | 220 | | 209,990 | 159,170 |
| G. | Operations & Maintenance | 1,013 | 1,204 | | 966,909 | 871,094 |

| 14 | Salary Benefits | Percentage | Elementary | Secondary |
|----|---|------------|------------|-----------|
| A. | Teachers, Guidance, Librarians & Health | 19.00% | 655,749 | 494,688 |
| B. | Education & Library Technicians | 36.00% | 62,964 | 47,499 |
| C. | Clerical | 29.00% | 43,808 | 33,048 |
| D. | School Administrators | 14.00% | 36,941 | 27,868 |

| | | | |
|----|---|----------|----------|
| 15 | Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02) | 81,529 | 61,506 |
| 16 | Adjustment for Title I Revenues | -136,608 | -103,055 |

| | | | |
|----|--------------|----------|----------|
| 17 | TOTALS | 6439,667 | 5155,528 |
| 18 | E.P.S. RATES | 6,747 | 7,126 |

Preliminary = Some calculations included in these amounts are dependent upon enactment of statutory changes.

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A. OPERATING COST ALLOCATIONS

| | | | | | | |
|----|---|-------------|-------------|---------|-----------|----------------|
| 19 | SUBSIDIZABLE PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2009 | 942.0 | 420.0 | 1,362.0 | | |
| | OCTOBER 2009 | 944.0 | 407.0 | 1,351.0 | | |
| | APRIL 2010 | 938.0 | 410.0 | 1,348.0 | | |
| | OCTOBER 2010 | 974.0 | 392.0 | 1,366.0 | | |
| | APRIL 2011 | 964.0 | 384.0 | 1,348.0 | | |
| | OCTOBER 2011 | 945.0 | 393.0 | 1,338.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. | DECLINING | X | SAU | |
| | | YEAR PUPILS | ENROLL. ADJ | X | EPS RATES | |
| | K-8 PUPILS | 954.5 + | 0.00 | X | 6,747.00 | = 6,440,011.50 |
| | 9-12 PUPILS | 388.5 + | 12.50 | X | 7,126.00 | = 2,857,526.00 |
| | ADULT EDUC. COURSES AT .1 | 1.0 | | X | 7,126.00 | = 7,126.00 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 6,747.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.125 | | X | 7,126.00 | = 890.75 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .3894 | 371.7 | X .15 | X | 6,747.00 | = 376,178.99 |
| | 9-12 DISADVANTAGED @ .3894 | 151.3 | X .15 | X | 7,126.00 | = 161,724.57 |
| | K-8 LIMITED ENGLISH PROF. | 3.0 | X .700 | X | 6,747.00 | = 14,168.70 |
| | 9-12 LIMITED ENGLISH PROF. | 2.0 | X .700 | X | 7,126.00 | = 9,976.40 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 954.5 | | X | 43.00 | = 41,043.50 |
| | 9-12 STUDENT ASSESSMENT | 388.5 | | X | 43.00 | = 16,705.50 |
| | K-8 TECHNOLOGY RESOURCES | 954.5 | | X | 98.00 | = 93,541.00 |
| | 9-12 TECHNOLOGY RESOURCES | 388.5 | | X | 296.00 | = 114,996.00 |
| | K-2 PUPILS | 347.0 | X .10 | X | 6,747.00 | = 234,120.90 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 10,368,009.81 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % | | | | | 10,056,969.51 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 10,056,969.51 |

Preliminary = Some calculations included in these amounts are dependent upon enactment of statutory changes.

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|------------|---|---------|---|---------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2010-11 | 57,180.05 | X | 101.10% | = | 57,809.03 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 1,714,239.00 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11 | 148,029.96 | X | 101.10% | = | 149,658.29 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 422,265.59 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2011-12 | | | | | 0.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 2,343,971.91 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 12,400,941.42 |

C. DEBT SERVICE ALLOCATIONS

| 41 | DEBT SERVICE | NAME OF PROJECT | PRINCIPAL | INTEREST | |
|-----|---|-------------------|--------------|------------|---------------|
| | BREWER | | | | |
| | 11/01/12 | NEW PREK-8 SCHOOL | 1,547,802.00 | 517,832.75 | 2,065,634.75 |
| | 05/01/13 | NEW PREK-8 SCHOOL | 0.00 | 474,602.65 | 474,602.65 |
| 42 | TOTAL PRINCIPAL & INTEREST | | 1,547,802.00 | 992,435.40 | 2,540,237.40 |
| 43 | APPROVED LEASES FOR 2011-12 - BREWER | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2011-12 - BREWER | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2010-11 - BREWER | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 2,540,237.40 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 14,941,178.82 |

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| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION | | | | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION | | |
|--|--|---------|---------------------------|-----------------------|----------------------|---------------------|-----------------------|-----------------------|-----------------------|
| <hr/> | | | | | | | | | |
| | AVG. CAL. YEAR PUPILS | | OPERATING ALLOCATION | + | DEBT ALLOCATION | = | TOWN ALLOCATION | | |
| BREWER | 1,343.0 | 100.00% | 14,941,178.82 | | 0.00 | | 14,941,178.82 | | |
| TOTAL | 1,343.0 | | | | | | 14,941,178.82 | | |
| | | | | | | | | | |
| | | | 2011 STATE VALUATION X | MILL EXPECTATION = | TOWN CONTRIBUTION | OR | TOWN ALLOCATION | | |
| BREWER | | | 737,900,000 | 7.690 | 5,674,451.00 | | 14,941,178.82 | 5,674,451.00 | 100.00% 7.69M |
| TOTAL | | | 737,900,000 | | 5,674,451.00 | | 14,941,178.82 | 5,674,451.00 | 100.00% 7.69M |
| | | | | | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
| <hr/> | | | | | | | | | |
| 49 | TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | | | | | | 14,941,178.82 | 5,674,451.00 | 9,266,727.82 |
| 50 | ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | | | | | | 14,941,178.82 | 5,674,451.00 | 9,266,727.82 |
| 51 | PLUS AUDIT ADJUSTMENTS | | | | | | | | 0.00 |
| 52 | LESS AUDIT ADJUSTMENTS | | | | | | | | 0.00 |
| 53 | LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION | | | | | | | | 0.00 |
| 54 | LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3% | | | | | | | | 0.00 |
| 55 | PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT | | | | | | | | 0.00 |
| 56 | ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT | | | | | | | | 0.00 |
| 59A | MINIMUM TEACHER SALARY ADJUSTMENT | | | | | | | | 0.00 |
| 59B | REGIONALIZATION AND EFFICIENCY ASSISTANCE | | | | | | | | 0.00 |
| 59D | BUS REFURBISHING ADJUSTMENT | | | | | | | | 0.00 |
| 60 | A D J U S T E D S T A T E C O N T R I B U T I O N | | | | | | | | 9,266,727.82 |
| 61 | LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 37.98% STATE SHARE % = 62.02% | | | | | | | | |
| 62 | ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 37.98% STATE SHARE % = 62.02% | | | | | | | | |
| 63 | FYI: 100% E.P.S. TOTAL ALLOCATION | | | | | | 15,252,219.12 | | |

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